CERTIFICATE OF SERVICE

I, Lisa L. Coggins, Esquire, hereby certify that on this 18th day of January, 2011, I caused one copy of the foregoing *Certification of No Objection Regarding Docket No. 26136* to be served upon the following parties in the manner indicated:

SEE ATTACHED SERVICE LIST

Upon penalty of perjury I declare that the foregoing is true and correct.

/s/ Lisa L. Coggins Lisa L. Coggins (No. 4234)

SERVICE LIST

By First Class Mail and E-mail:

Warren H. Smith Warren H. Smith and Associates, P.C. Republic Center 325 N. St. Paul, Suite 1250 Dallas, TX 75201 feeaudit@whsmithlaw.com

By Hand Delivery:

David M. Klauder, Esq. Office of the U.S. Trustee 844 King Street, Room 2207 Wilmington, DE 19801

By E-mail:

Richard.Finke@grace.com

Laura Davis Jones, Esquire
James O'Neill, Esquire
Pachulski Stang Ziehl & Jones LLP
919 Market Street, 17th Floor
Wilmington, DE 19801
<u>ljones@pszyj.com</u>
<u>jo'neill@pszyj.com</u>

Marla Rosoff Eskin, Esquire Campbell & Levine, LLC 800 N. King Street, Suite 300 Wilmington, DE 19801 meskin@del.camlev.com

Michael R. Lastowski, Esquire Duane Morris, LLP 222 Delaware Avenue, Ste. 1600 Wilmington, DE 19801 mlastowski@duanemorris.com

Steven M. Yoder, Esquire Potter Anderson & Corroon LLP Hercules Plaza 1313 North Market Street, 6th Floor Wilmington, Delaware 19801 syoder@potteranderson.com

Teresa K. D. Currier, Esquire
Saul Ewing LLP
222 Delaware Avenue, Suite 1200
Wilmington, DE 19801
tcurrier@saul.com

Janet S. Baer, P.C.
Roger J. Higgins, P.C.
Baer Higgins Fruchtman LLC
111 East Wacker Drive, Suite 2800
Chicago, IL 60601
jbaer@bhflaw.net
rhgins@bhflaw.com

Elihu Inselbuch, Esquire Rita Tobin, Esquire Caplin & Drysdale, Chartered 375 Park Avenue, 35th Floor New York, NY 10152-3500 pvnl@capdale.com

J. Douglas Bacon, Esquire Latham & Watkins Sears Tower, Suite 5800 Chicago, IL 60606 Douglas.Bacon@lw.com

Lewis Kruger, Esquire Stroock & Stroock & Lavan 180 Maiden Lane New York, NY 10038-4982 lkruger@stroock.com

Jay M. Sakalo, Esquire Bilzin Sumberg Baena Price & Axelrod, LLP 1450 Brickell Avenue, 23rd Floor Miami FL 33131-3456 jsakalo@bilzin.com

Philip Bently, Esquire Kramer, Levin, Naftalis & Frankel LLP 1177 Avenue of the Americas New York, NY 10036 pbentley@kramerlevin.com

John C. Phillips, Jr., Esquire Phillips Goldman & Spence, P.A. 1200 North Broom Street Wilmington, DE 19806 jcp@pgslaw.com